



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1**Utility Address:** 750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293**When was utility organized?** 1/1/1960**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: TERESA H KRANTZ**Title:** BOOKKEEPER, ADMIN. ASSISTANT**Office Address:**750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293**Telephone:** (262) 629 - 5761**Fax Number:** (262) 629 - 5681**E-mail Address:** allentonsd@nconnect.net

Individual or firm, if other than utility employee, preparing this report:

Name: JAMIN FRIEDL**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2596**Fax Number:** (608) 249 - 8532**E-mail Address:** jfriedl@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT A BINGEN**Title:** CHAIRMAN OF THE BOARD**Office Address:**127 FIRST STREET
P.O. BOX 481
ALLENTON, WI 53002**Telephone:** (262) 629 - 5420**Fax Number:** (262) 629 - 5719**E-mail Address:** tnaddison@nconnect.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:**

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 24 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/15/2005**Period covered by most recent audit:** 1/1/2005 - 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI**Title:** OPERATOR & SUPERINTENDENT**Office Address:**

750 HWY 33

P.O. BOX 293

ALLENTON, WI 53002

Telephone: (262) 629 - 5761**Fax Number:** (262) 629 - 5718**E-mail Address:** allentonsd@nconnect.net

Name of utility commission/committee: BOARD OF THE ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

MR ROBERT A BINGEN, PRESIDENT

MR NORMAN FABER, COMMISSIONER

MR DONALD D HEESSEN, SUPERVISOR

MR RONALD T HEFTER, COMMISSIONER

MR GARY R KARNITZ, COMMISSIONER

MRS DENISE D KLINK, TREASURER

MR GERALD RATE, COMMISSIONER

MR DANIEL R WOLF, COMMISSIONER

MRS ELLEN M WOLF, CLERK/SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () - EXT

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	199,760	193,829	1
Operating Expenses:			
Operation and Maintenance Expense (401)	109,080	99,605	2
Depreciation Expense (403)	33,255	31,766	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,424	6,576	5
Total Operating Expenses	150,759	137,947	
Net Operating Income	49,001	55,882	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,001	55,882	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	30,923	21,317	9
Miscellaneous Nonoperating Income (421)	34,732	42,483	10
Total Other Income	65,655	63,800	
Total Income	114,656	119,682	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,140)	(3,140)	11
Other Income Deductions (426)	10,155	10,155	12
Total Miscellaneous Income Deductions	7,015	7,015	
Income Before Interest Charges	107,641	112,667	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,305	56,099	13
Amortization of Debt Discount and Expense (428)	1,382	6,547	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	47,687	62,646	
Net Income	59,954	50,021	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,525,338	3,475,317	19
Balance Transferred from Income (433)	59,954	50,021	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	3,585,292	3,525,338	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	199,760		199,760	1
Total (Acct. 400):	199,760	0	199,760	
Operation and Maintenance Expense (401):				
Derived	109,080		109,080	2
Total (Acct. 401):	109,080	0	109,080	
Depreciation Expense (403):				
Derived	33,255		33,255	3
Total (Acct. 403):	33,255	0	33,255	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	8,424		8,424	5
Total (Acct. 408):	8,424	0	8,424	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	49,001	0	49,001	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	30,923	0	30,923	10
Total (Acct. 419):	30,923	0	30,923	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
WATER TAX LEVY	55,000	0	55,000 12
NON-REGULATED SEWER UTILITY TAX LEVY REVENUE	77,939	0	77,939 13
NON-REGULATED SEWER UTILITY OPERATING INCOME	(98,207)	0	(98,207) 14
Total (Acct. 421):	34,732	0	34,732
TOTAL OTHER INCOME:	65,655	0	65,655

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,140)	0	(3,140) 15
NONE	0	0	0 16
Total (Acct. 425):	(3,140)	0	(3,140)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	0	10,155	10,155 17
NONE	0	0	0 18
Total (Acct. 426):	0	10,155	10,155
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,140)	10,155	7,015

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	46,305	0	46,305 19
Total (Acct. 427):	46,305	0	46,305
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,382	0	1,382 20
Total (Acct. 428):	1,382	0	1,382
Amortization of Premium on Debt--Cr. (429):			
NONE	0	0	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	0	0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	0	0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	47,687	0	47,687
NET INCOME:	70,109	(10,155)	59,954
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,311,983	2,213,355	3,525,338 25
Total (Acct. 216):	1,311,983	2,213,355	3,525,338
Balance Transferred from Income (433):			
Derived	70,109	(10,155)	59,954 26
Total (Acct. 433):	70,109	(10,155)	59,954
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,382,092	2,203,200	3,585,292

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	199,760	0	0	0	199,760	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	199,760	0	0	0	199,760	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,071,235	2,043,888	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	392,587	349,607	2
Net Utility Plant	1,678,648	1,694,281	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,190,668	3,176,148	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,399,434	1,316,609	4
Net Nonutility Property	1,791,234	1,859,539	
Investment in Municipality (123)	0	0	5
Other Investments (124)	71,494	91,398	6
Special Funds (125)	277,362	456,332	7
Total Other Property and Investments	2,140,090	2,407,269	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	175,057	32,320	8
Temporary Cash Investments (132)	611,560	582,302	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,743	13,771	11
Other Accounts Receivable (143)	48,324	41,118	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	204,807	213,589	14
Materials and Supplies (150)	16,664	14,744	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,082,155	897,844	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,954	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,954	0	
Total Assets and Other Debits	4,913,847	4,999,394	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,585,292	3,525,338	23
Total Proprietary Capital	3,594,203	3,534,249	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,100,000	1,250,000	26
Total Long-Term Debt	1,100,000	1,250,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,019	6,663	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,051	13,749	32
Other Current and Accrued Liabilities (238)	1,302	2,136	33
Total Current and Accrued Liabilities	40,372	22,548	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	179,272	192,597	36
Total Deferred Credits	179,272	192,597	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,913,847	4,999,394	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,043,888	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,278,864	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	792,371	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,071,235	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	299,324	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	93,263	0	0	0	12
Total Accumulated Provision	392,587	0	0	0	
Net Utility Plant	1,678,648	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	266,499				266,499	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,255				33,255	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,319				1,319	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,574	0	0	0	34,574	16
Debits during year						17
Book cost of plant retired	1,749				1,749	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,749	0	0	0	1,749	25
Balance end of year (110.1)	299,324	0	0	0	299,324	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	83,108				83,108	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,155				10,155	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,155	0	0	0	10,155	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	93,263	0	0	0	93,263	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,176,148	19,445	4,925	3,190,668	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,176,148	19,445	4,925	3,190,668	
Less accum. prov. depr. & amort. (122)	1,316,609	87,750	4,925	1,399,434	3
Net Nonutility Property	1,859,539	(68,305)	0	1,791,234	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,664	14,744	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,664	14,744	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 BOND ANTICIPATION NOTES	0	428	0	1
2005 GO NOTES	1,382	428	12,954	2
Total			12,954	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	8,911	1
Changes during year (explain):		
NONE		2
Balance end of year	8,911	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	03/01/2005	03/01/2013	3.50%	1,100,000	1
2001 WATERWORKS & WASTEWATER BANS	04/01/2001	04/01/2006	4.40%	0	2
Total for Account 224				1,100,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,424	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	8,424	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,249	7
PSC Remainder Assessment	175	8
Other (explain):		
NONE		9
Total payments and other debits	8,424	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
2005 GENERAL OBLIGATION NOTES		32,554	18,503	14,051	4
2001 WATERWORKS & WASTEWATER BONDS - 4.4%	13,749	13,751	27,500	0	5
Subtotal	13,749	46,305	46,003	14,051	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,749	46,305	46,003	14,051	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MUNICIPAL SPECIAL ASSESSMENTS-PRESENT UNITS	71,494	2
Total (Acct. 124):	71,494	
Special Funds (125):		
NONE		3
REPLACEMENT ACCOUNT	177,362	4
IMPACT FEES	100,000	5
Total (Acct. 125):	277,362	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,743	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	25,743	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	41,257	11
Merchandising, jobbing and contract work		12
Other (specify):		
SEPTIC HAULER RECEIVABLES	2,570	13
MISC RECEIVABLES	4,497	14
Total (Acct. 143):	48,324	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	50,163	15
DELINQUENT CUSTOMER BILLS	8,181	16
WATER & SEWER TAX LEVY	122,754	17
PAYMENT PLAN SPECIAL ASSESSMENTS	23,709	18
Total (Acct. 145):	204,807	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	56,518	23
DEFERRED TAX LEVY	122,754	24
Total (Acct. 253):	179,272	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,222,840	0	0	0	1,222,840	1
Materials and Supplies	15,704	0	0	0	15,704	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	282,911	0	0	0	282,911	4
Customer Advances for Construction					0	5
Regulatory Liability	58,088	0	0	0	58,088	6
NONE					0	7
Average Net Rate Base	897,545	0	0	0	897,545	
Net Operating Income	49,001	0	0	0	49,001	8
Net Operating Income as a percent of						
Average Net Rate Base	5.46%	N/A	N/A	N/A	5.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer	1	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	59,658	0	0	0	59,658	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,140	0	0	0	3,140	3
Other (specify):						
NONE					0	4
Balance End of Year	56,518	0	0	0	56,518	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Consists of receivables from the municipality for delinquent customer bills and special assessments.

Account 143 - Consists of \$2,570 of receivables due to sludge hauling, \$41,257 is from receivables for sewer service, and \$4,497 consists of bulk water sales.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Allenton Sanitary District #1
Allenton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Allenton Sanitary District No. 1 as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 15, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	153,633	150,438	1
Total Sales of Water	153,633	150,438	
Other Operating Revenues			
Forfeited Discounts (470)	1,066	781	2
Other Water Revenues (474)	45,061	42,610	3
Total Other Operating Revenues	46,127	43,391	
Total Operating Revenues	199,760	193,829	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	71,014	70,792	4
General Operating Expenses (680-690)	38,066	28,813	5
Total Operation and Maintenance Expenses	109,080	99,605	
Other Operating Expenses			
Depreciation Expense (403)	33,255	31,766	6
Amortization Expense (404)		0	7
Taxes (408)	8,424	6,576	8
Total Other Operating Expenses	41,679	38,342	
Total Operating Expenses	150,759	137,947	
NET OPERATING INCOME	49,001	55,882	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	31	165	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	31	165	
Metered Sales to General Customers (461)				
Residential	246	11,718	64,959	4
Commercial	42	3,923	17,126	5
Industrial	7	8,731	19,521	6
Total Metered Sales to General Customers (461)	295	24,372	101,606	
Private Fire Protection Service (462)	1		1,230	7
Public Fire Protection Service (463)	1		46,992	8
Other Sales to Public Authorities (464)	3	1,265	3,640	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	304	25,668	153,633	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	0			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	46,992	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	46,992	
Forfeited Discounts (470):		
Customer late payment charges	1,066	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,066	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,223	7
Other (specify): WATER TOWER RENTAL FOR COMMUNICATION ANTENNAS	39,000	8
MISCELLANEOUS WORK BILLED TO CUSTOMERS	4,838	9
Total Other Water Revenues (474)	45,061	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	30,175	28,471	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	10,868	9,203	3
Chemicals (630)	4,338	3,293	4
Supplies and Expenses (640)	6,803	7,063	5
Repairs of Water Plant (650)	18,830	22,762	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	71,014	70,792	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,295	4,650	8
Office Supplies and Expenses (681)	2,446	2,235	9
Outside Services Employed (682)	5,812	5,031	10
Insurance Expense (684)	7,239	5,577	11
Employees Pensions and Benefits (686)	13,089	11,320	12
Regulatory Commission Expenses (688)	175	0	13
Miscellaneous General Expenses (689)	10	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	38,066	28,813	
Total Operation and Maintenance Expenses	109,080	99,605	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		8,249	6,278	3
PSC Remainder Assessment		175	298	4
Other (specify): NONE			0	5
Total tax expense		8,424	6,576	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,821		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	153,475	85,405	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,296	85,405	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	103,239		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	141,522		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,242		20
Total Pumping Plant	246,003	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,011		23
Total Water Treatment Plant	13,011	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,821	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			238,880	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	243,701	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,239	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			141,522	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,242	20
Total Pumping Plant	0	0	246,003	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,011	23
Total Water Treatment Plant	0	0	13,011	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,707		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	341,312		26
Transmission and Distribution Mains (343)	241,752	24,697	27
Fire Mains (344)	0		28
Services (345)	328		29
Meters (346)	52,429		30
Hydrants (348)	6,737	3,694	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	653,265	28,391	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,420		35
Computer Equipment (372.1)	3,261		36
Transportation Equipment (373)	27,310		37
Other General Equipment (379)	59,000	1	38
Other Tangible Property (390)	0		39
Total General Plant	95,991	1	
Total utility plant in service directly assignable	1,166,816	113,797	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,166,816	113,797	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,707	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			341,312	26
Transmission and Distribution Mains (343)	1,250		265,199	27
Fire Mains (344)			0	28
Services (345)			328	29
Meters (346)			52,429	30
Hydrants (348)	499		9,932	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,749	0	679,907	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			6,420	35
Computer Equipment (372.1)			3,261	36
Transportation Equipment (373)			27,310	37
Other General Equipment (379)			59,001	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	95,992	
Total utility plant in service directly assignable	1,749	0	1,278,864	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	1,749	0	1,278,864	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	197,256		26
Transmission and Distribution Mains (343)	486,462		27
Fire Mains (344)	0		28
Services (345)	42,869		29
Meters (346)	0		30
Hydrants (348)	65,784		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	792,371	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	792,371	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	792,371	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			197,256 26
Transmission and Distribution Mains (343)			486,462 27
Fire Mains (344)			0 28
Services (345)			42,869 29
Meters (346)			0 30
Hydrants (348)			65,784 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	792,371
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	792,371
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	792,371

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,342	2,342	1
February			1,904	1,904	2
March			2,200	2,200	3
April			2,111	2,111	4
May			2,319	2,319	5
June			3,242	3,242	6
July			2,632	2,632	7
August			2,800	2,800	8
September			2,811	2,811	9
October			2,904	2,904	10
November			2,166	2,166	11
December			2,417	2,417	12
Total annual pumpage	0	0	29,848	29,848	
Less: Water sold				25,668	13
Volume pumped but not sold				4,180	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				475	16
Volume related to equipment/system malfunction				75	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				550	19
Volume pumped but unaccounted for				3,630	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				119	24
Date of maximum: 6/11/2005					25
Cause of maximum:					26
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				28	27
Date of minimum: 11/25/2005					28
Total KWH used for pumping for the year				77,736	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
835 N WEIS ST	#1	726	12	468,000	Yes	1
6201 HWY W SOUTH	#2	747	16	1,008,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HWY W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		9 10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	132		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	300	0	0	0	300	1
M	D	6.000	14,391	125	125	0	14,391	2
P	D	6.000	1,524	0	0	0	1,524	3
M	D	8.000	9,048	0	0	0	9,048	4
M	T	8.000	75	0	0	0	75	5
P	D	8.000	334	0	0	0	334	6
M	S	10.000	1,120	0	0	0	1,120	7
P	D	10.000	3,829	0	0	0	3,829	8
P	S	12.000	10	0	0	0	10	9
Total Within Municipality			30,631	125	125	0	30,631	
Total Utility			30,631	125	125	0	30,631	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	211	0	0	0	211		1
M	1.000	43	0	0	0	43		2
M	1.500	12	0	0	0	12		3
M	2.000	2	0	0	0	2		4
M	4.000	6	0	0	0	6	0	5
Total Utility		274	0	0	0	274	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	333	0	0	0	333	16	1
1.000	14	0	0	0	14	0	2
1.500	13	0	0	0	13	0	3
2.000	4	0	0	0	4	0	4
4.000	2	0	0	0	2	0	5
Total:	366	0	0	0	366	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	251	23	2	0	0	57	333	1
1.000	0	10	2	0	0	2	14	2
1.500	0	9	1	1	0	2	13	3
2.000	0	1	1	2	0	0	4	4
4.000	0	0	2	0	0	0	2	5
Total:	251	43	8	3	0	61	366	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	62	2	1		63	2
Total Fire Hydrants	62	2	1	0	63	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

This account consists of revenues for water tower rental and billings to the municipality for equipment usage and labor.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

There was a significant increase in purchased power costs in 2005 compared to 2004.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 680 - Increase is mainly due to additional overtime and increased hours by a District employee.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Account 314 - This was for the radium project that was conducted during 2004 and 2005 and was completed prior to year end.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions this year were 100% utility financed.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There were no services in the District not in use at year end.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The District replaces meters at least every 20 years, so the testing of meters is not considered necessary.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The District tests station meters at least once every two years.
